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who wish an intelligent grasp of the most important question before the public to-day.

**Limitations of the Taxing Power:** Including Limitations upon Public Indebtedness, a Treatise upon the Constitutional Law Governing Taxation and the Incurrence of Public Debt in the United States, in the Several States, and in the Territories. By James M. Gray. Bancroft-Whitney Company, Law Publishers and Law Booksellers, San Francisco. 1906. Price \$6.00.

The oft-recurring subject of taxation is exhaustively treated by the author. The book is one of general application, dealing with the constitution and statutes of every state in the union. Perhaps no subject gives rise to such general dissatisfaction as the sometimes real and often supposed inequalities in taxation. These inequalities are treated by the author in his first chapter. Much space is given to a consideration of the legitimate purposes for which taxes may be levied and to the implied limitation of the Federal Constitution upon the taxing power of the states and taxation in interference with interstate commerce. Mr. Gray's work will be useful in Virginia at this time as many questions are arising under the taxing article of the new constitution and the statutes made in pursuance thereof.

**The Constitutional History of New York** from the beginning of the colonial period to the year 1905, showing the origin, development, and judicial construction of the Constitution. By Charles Z. Lincoln, Member of the New York Constitutional Convention of 1894, and for Six Years (1895-1900) Chairman of the Statutory Revision Commission and Legal Adviser to Governors Morton, Black, and Roosevelt. In Five Volumes. The Lawyers Co-Operative Publishing Company, Rochester, N. Y. 1906.

In looking into this voluminous work we long for some zealous toiler who will write the constitutional history of Virginia. Such a work would be of international importance, because of the fact that Virginia was the pioneer in constitution making, and in the writing of her first fundamental law the master minds of the day took part. At first thought one would think that the constitutional history of New York would be of little value in Virginia, but this is not true, for the reason that our own constitution of 1869 was taken largely from the constitution of New York and many provisions of our present constitution are practically identical with those which have appeared in the fundamental law of New York for the last half century and which have frequently received judicial interpretation by the courts of that state. In the study of the meaning of many of the provisions of our present constitution the practitioner may turn with profit to Mr. Lincoln's work.

**A Treatise on the Incorporation and Organization of Corporations Created under the "Business Corporation Acts" of the Several States and Territories of the United States:** Including Therein a Synopsis-Digest of the General Corporation Acts of the Several Commonwealths, with Decisions Bearing Thereon; also, Forms for Drawing Charters under the Laws of the Several States and Territories; General and Specific Object Clauses for Insertion in Charters; By-Laws, Minutes, etc. By Thomas Gold Frost, LL. D., Ph. D., of the New York Bar, author of "Treatise on Guaranty Insurance," "The French Constitution of 1793," etc. Second Edition Enlarged, and Revised to January 1, 1906. Little, Brown & Company, Boston. 1906. \$3.75, net.

The fact that the second edition of this work follows within a year